IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORIGINAL SIDE.

CENTRAL EXCISE APPLICATION NO. 29 OF 2001.

The Commissioner of Central
Excise, Mumbai. ..Applicant.
vs.
Advance Paints P.Ltd. ..Respondent.

Shri S.S. Pakale with A.S. Rao for the applicant.

Shri Aparna Hirandagi with Mrs. M.M. Patel i/b M.H. Patil for the respondent.

CORAM: V.C.DAGA &
J.P.DEVADHAR,JJ.
DATED: 06-04-2005.

P.C.

1. Heard.

2. Admit, on the following substantial questions of law:

1. " Whether it was not mandatory for Tribunal to consider the Clause 106 of the Finance Bil, 2000 which seeks to validate the notices issued under section 11A of Central Act, notwithstanding any Approval of Classification List or Price List.?"

2. " Whether the Tribunal is justified in completely ignoring one of the important material grounds urged in Rectification Application (i.e. Para 6 & 8 of Application regarding Clause 106 of Finance Bill, 2000)?"

Ms. Aparna Hirandagi waives service on behalf of the respondent.

(J.P.DEVADHAR,J.) (V.C.DAGA,J.)

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